P39

File No. 1106

19 35.

Collection No.

(1)

Mysore Residency

Serial Nos. 1 — 4 — 12

Subject.

Inspection of accounts relating to Sanctions of grants-in-aid to Educational institutions. Report on test check of sanctions

Instructions re Items of expenditure which may be taken to debit within the scope of "Ordinary repairs & upkeep"

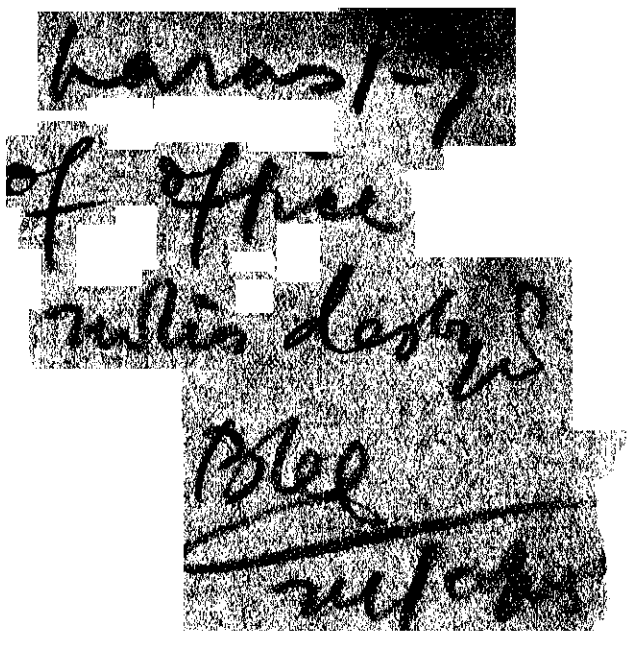
Previous References.

Later References.

F 1403-37

S. 97.—(Blue).

MFP—1367 S&P—(M-1907)—8-3-35—60,000.



NOTES AND PRECIS.

C.P.22/Puc (8) D.N. 4029. S.N.13.

C.P. 5, 18 & 20 (P)

Please see item 1 of S.N.5, S.N. 10 & 11.

The Inspector has no objection to the Madras instructions being adopted in the schools in the Station. We may issue similar instructions here. Draft ~~submitted~~ on the lines issued by the D.P.I. Madras submitted for approval.

DNB
4.5.36.

~~A.S.~~ T.N.T
4-5-36

(1)

Are not the Madras rates too high for Bangalore; and should we not consult D.P.I. first?

A.S.
7.5.36.

(10)

The following are the actual amounts spent by the various schools in the Station on account of 'upkeep and repairs' during the years 1933-34 and 1934-35:-

	1933-34	1934-35.
Colleges.		
St. Joseph's College ...	322-12- 3	...

High Schools

Add pupils

	1933-34	1934-35
High Schools		
St. Joseph's High School	1378- 3- 0	1200- 0- 0
R.B.A.N.M.S High -do-	391- 5- 0	116- 0- 0
Goodwill Girls' High Sch:	562- 1- 2	1962- 0- 0
St. Euphrasia's Girls' -do-	16- 8-11	36- 0- 0
Middle Schools		
C.V.S. Sabha School	150- 0- 0	200- 0- 0
St. Aloysius School	66- 4- 0	215- 0- 0
Methodist Mission School	10- 0- 0	28- 0- 0

It will be seen that St. Joseph's Boys' and the Goodwill Girls' High Schools exceeded Rs.750/- in 1934-35 which is the highest amount allowed in Madras for High Schools. Rs.1000 in the case of Colleges and Rs.750/- in the case o the High Schools here does not appear to be high; but the sum of Rs.450/- allowed in the case of Middle Schools might be brought down to Rs,250/- which is the amount sanctioned by the Director of Public Instruction, Madras, for localities other than Madras and other costly mufassal places such as Madura and Trichinopoly.

F.A. may be consulted U.O. in the first instance.

12.5.36.

T.N.T.
13-5-36.

18.5.36.

To. The Financial Adviser to the Hon'ble the Resident

No. D. No. 4029 dated the 19th May 1936.

Cf. 19/106-35 (P)

THE HONBLE THE RESIDENT'S TREASURY No. H.A.D.M.T. 19 MAY 1936 AT BANGALORE

Encl 45 N 10 / c.p. 19 / F. 1106-35. (P)

12

It seems to me that the instructions of the Director of Public Instructions, Madras, dated 20-2-1934, would not give very much guidance to the Inspector of Schools. They are more or less obvious, and seek to define 'ordinary repairs and upkeep' by a process of elimination. Structural alterations, improvements to buildings, and repairs that go to enchance the capital cost, repairs to furniture and hostels and boarding homes, etc., are to be excluded. Full details of the expenditure are to be furnished, the purpose for which building materials are purchased is to be explained, and necessity for repairs is to be clearly stated. There is certainly nothing in all this of which the Inspector is not aware.

vide p. 5 of F. 1106-35 (P) 13

The Inspector's reply of the 6th January 1936 to the Audit Officer's objection showed that, in the past, expenditure on minor improvements was also -- admitted under ordinary repairs and upkeep. Article 34(i) of the Grant-in-aid Code for Indian Schools and the Note under Article 38(b) of the Code for European Schools refer to 'recurring' expenditure and 'ordinary' repairs and upkeep, and clearly rule out all expenditure of a capital nature, however petty in amount. The instruction, since issued, in para 4 of Resident's Proceedings No.F.324-36/R.O.II, dated 4-3-1936, that only such repairs as come within the definition contained in para 52 of the Central Public Works Department Code, should be admitted for the purpose of calculating the grant, seems to be sufficient to guide the Inspector in future.

SN2/c.p. 7 / F. 324-36. (K)

14

I think that no further action is necessary than to inform the Audit Officer that the Inspector has already been asked to follow the definition of repairs contained in para 52 of the Central Public Works -- Department Code.

15

As regards the suggestion to fix a maximum that may be admitted under repairs and upkeep, I think that there is hardly need to fix a money limit and that the Resident who is the final authority to sanction the grants proposed can always disallow any expenditure which he may consider excessive. It would not also be correct, if a money limit is required, to take past booked expenditure as a guide. The expenditure of several years previous would have to be analysed and expenditure not strictly admissible under repairs and upkeep eliminated.

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE.
29 MAY 1936
Regd. No. 5450
File No.

Ans Dm K 29/5

The Secretary to the Hon'ble the Resident in Mysore, B'lore
U.O.No. 22 dated 28th May 1936.

16

Please see paras. 8 to 15 of notes ante. For orders whether in the circumstances explained by the F.A. the draft ~~might~~ may be withheld (and action taken as suggested in para. 16) or whether it should still issue.

Perhaps (before proceeding further) the Inspector of Schools ~~might~~ may see ~~in either~~ this case m/o for remarks.

(From para 16)

SAM 8/6/36.

12.6.36

17 A.S.

The Inspector of Schools kindly see the foregoing notes and advise.

12.6.36

To The Inspector of Schools
U.O.No. 5450 dt 12.6.36.

No. M.O. 1908/B153/36
17.6.1936.

(18)

Since the order will have to be communicated to the schools for guidance, it is better for it to take the form proposed in the draft than that suggested in paragraph 14 above, which would not be quite so explicit.

In regard to the money limits, that for Middle Schools might be Rs. 350/- (to preserve some sort of proportion).

17/6
Ag. Inspector of Schools,
Coorg & Bangalore.

To
The Secretary to the Hon'ble the Resident.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
18 JUNE 1936
Recd No. 6128.
File No. .....

(19)

In the circumstances stated by the Inspector the draft already put up may be issued?
As suggested by the Inspr. Rs.350/- may be fixed for middle schools.

27.6.36.
28.6.36

20. I think we should accept the Inspector of Schools' suggestion and take the action proposed.

7.7.36.

21. I am still very doubtful about fixing a money limit and whether, if we do fix a money limit, the figures proposed in the draft are not too high. There is always a tendency to work up to the full amount of any limit of expenditure which is fixed at a definite figure, and if our limit is fixed extravagantly high, we may find that instead of curtailing expenditure we are holding out an indirect inducement to increase it. If we must fix a figure, it is better that it should be too low, rather than too high; for the special provisions sanctions can always be applied for to exceed the figure, if good justification can be shown. If a money limit is to be fixed, the expenditure over a period years must first be carefully analysed in the manner suggested by F.A. in para. 15.

A

page 9 of the Code put up

When the case comes up again, I should like to see a copy (an extract) of para 52 of the Central P.W.D. Code. In what respects can the instructions which we propose to issue be considered to be an improvement on the definitions contained in ~~the para~~ of the Code?

Ughe

10.7.36

p.T.O.

Please see paras 21 and 22 of notes ante.

28

The file may if approved be sent U/O to the Inspector of Schools, Coorg and Bangalore, for information and he may be requested to furnish a statement of expenditure over a period of years as suggested by the Financial Adviser to the Resident, as the necessary data ~~is~~ are not readily available in this office.

(An attempt was made to Compile a Statement in Office-side (W))

(From para 21)

27.10.36

22. T.N.T. 27-10-36

28.10.36

To,

The Inspector of Schools, Coorg & Bangalore

R.O.D. No. 4029 dated the 28th October 1936.

U. O. Note by the Inspector of Schools,

24

With reference to paras 15 and 21, a definite figure is a ready help in checking expenditure under the head in question. If the figures already suggested are considered too high, they may be still further reduced, as follows:

Colleges.	Rs.750
High Schools	Rs.450
Middle Schools	Rs.250

In Government educational institutions in Madras an amount is set apart for "petty constructions and repairs" for utilization by the heads of the institutions themselves, without reference to the Public Works Department. The amount for the Government Training College, Rajahmundry, was, for example, Rs.300/- per annum. On the basis of this figure the figures given above are sufficiently liberal.

25

x (G) 26

If, however, it is still thought that no figures need be given the two concluding paragraphs of the draft order may be omitted.

x

I append a statement giving the amounts spent by the Indian Secondary Schools of the Civil and Military Station, and St. Joseph's College on "Ordinary Repairs and Upkeep".

Inspector of Schools, 21/12
Coorg & Bangalore.

No. 4463/B/2/36.
21.12.1936.

To The Secretary to the Hon'ble the Resident.

Mr SR
22.12.36

[illegible] 35
No. 12 S-74

Please see from para 19 of notes ante. and the statement at "G"

27

vide para 18 of notes ante

In the circumstances stated by the Inspector of Schools the draft already put up may now issue as amended. The two concluding paragraphs of the draft may be omitted in accordance with the suggestion made in para 25 of the Inspector's note. The figures proposed in para 24 of notes ante appears to be too high- vide statement at 'G'. No money limit need therefore be fixed.

(From para 27)

27.12.36

Secy.

T.N.T.
5-1-37.

28.

From para 24 of notes it is clear that Inspector would still prefer fixation of definite figures if possible, as he finds them a useful guide. Personally am still inclined to the view that it would be better on the whole to omit the last two paras of the draft. Should like F.A. to see the case once again and to say how in the light of the further working whether he would recommend fixation of the figures suggested in para. 24 of notes, or omission of the last two paras. of the draft.

9.1.37

To,
The Financial Adviser to the Hon'ble the Resident.

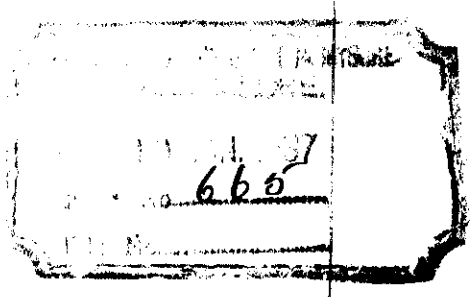
R.O. D. No: 4029 dated the 11th January: 1937.

The Statement furnished by the Inspector shows how variable the expenditure on ordinary repairs and up-keep could be. The St. Joseph's College spent so little as Rs.41-9-0 in one year and its largest expenditure was only Rs.322-12-3. The St. Joseph's High School spent very large amounts from 1931-32; and the Goodwill

Goodwill Girls' High School spent nearly Rs.2,000/- in 1934-35. In other schools, the expenditure was petty and only rarely rose to Rs.250/-. I do not think - - therefore that the fixation of figures like Rs.750/-, Rs.450/- and Rs.250/- can be of much practical value. It seems best to omit the last two paragraphs of the draft.

16.1.1937.

The Secretary to the Hon'ble the Resident in Mysore, Bangalore.
U. O. No.107 dated the 16th January 1937.



If approved the draft may now issue omitting the last two paragraphs.

16.1.37

T.N.T
27-1-37

28.1.37

S.N(14) Done.

Record.

Statement showing the amounts spent by the Indian Secondary Schools and St. Joseph's College on "Ordinary Repairs and Upkeep" for the 5 years ending 1934-35.

Name of College or Secondary School.	1930-31	1931-32	1932-33	1933-34	1934-35.	Remarks. Average for one year
1. St.Joseph's College	95- 6-0	268-10-0	110-13-6	322-12-3	41- 9-9	Rs 168
2. St. Joseph's Indian High School.	450-12-0	2269- 9-0	1101- 2-0	1378- 3-6	1199-12-0	Rs 1280
3. R.B.A.N.M's High School	83- 4-0	425- 6-0	67- 2-0	398- 3-0	117- 2-0	Rs 218
4. Goodwill Girls' High School.	- - -	432-11-0	798-13-0	- - -	1961-11-2	Rs 639
5. Srimathi Kamala Bai Girls' High School	- - -	- - -	- - -	22- 0-0	- - -	Rs 4
6. St.Euphrasius' Indian Girls' High School.	- - -	- - -	46- 8-6	16- 8-11	35-12-0	Rs 20
7. Methodist Mission Boys' Secondary School.	67- 0-0	- - -	22- 2-0	10- 0- 0	27-12-0	Rs 25
8. St. Aloysius' Secondary School	56-14-0	- - -	216- 2-0	66- 4-0	293- 0-0	Rs 126
9. C.V.S.Sabha Secondary School	250- 0-0	65- 0-0	120- 0-0	150- 0-0	200- 0-0	Rs 157.
			Total of Rs. 249	=		2469

Average for a High School would be Rs 309/-

Inspector of Schools,
Coorg & Bangalore.

No. O.A.33(9)-2 35-36 2421 Office of the Accountant General, Fort St. George, Madras, 25th Nov 1935

From

The Accountant General,
(Outside Audit Department), Madras.

To

The Secretary to the Hon'ble The Resident in Mysore,
Bangalore

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
26 NOV. 935
Regd. No. 11,334
File. No.

Through The

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the ~~inspection of the accounts of the~~ test check of sanctions to grants in aid to Educational Institutions in Bangalore and to request that you will be so good as to return one copy of the same at an early date with ~~the replies of the~~ and your orders thereon.

2. The ~~accounts from~~ sanctions accorded during 1934-35 were generally examined and ~~the initial accounts of the~~ best audited. The audit was conducted by Mr. P. Venkata Ramayya Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. ~~Important irregularities~~ and omissions have been included in the report and the minor defects noticed during audit in the Appendix. Special attention is invited to paragraphs of the report.

4. ~~The general state of the accounts was~~

I have the honour to be,
Sir,
Your obedient servant,

EXAMINER (O.A.H.)

E.T.K.

No. O.A. dated 193 .

Copy of the letter only forwarded to the
for information and necessary action.

Examiner, (O.A.D.)

E.T.K. 200 copies,
12-8-'35.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

(4.

Audit Report on the ~~accounts of~~ test check of sanctions to Grants-in-aid to educational Institutions in the Civil and Military Station, Bangalore

1935.

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

Resident's No. 309/35/R.O. IV - dated 23-2-1935 sanctioning a grant of Rs. 10,500/- to St. Joseph's Indian High School.

Under Rule 34(1) of the Grant-in-aid Code, recurring expenditure under ordinary repairs and up keep is to be taken up for purposes of calculating approved expenditure. It is doubtful whether the following items of expenditure may be classified under ordinary repairs and expenditure. The items on which expenditure has been incurred seem to be classifiable as improvements to the buildings.

1. Iron bars for class windows	Rs.	18- 8- 0
2. Stone slabs for tiffin rooms.		58- 8- 0
3. Enclosing tiffin room gate		28- 8- 0
4. Iron poles for fencing tiffin room.		22- 0- 0
5. Rafters for hostel.		84- 1- 0
6. 3 Steel girders, hostel kitchen.		53-10- 0
7. Wire netting for class windows.		16- 8- 6
8. Iron bars for windows.		4- 8- 0
9. Wire and pipes for fencing.		22-13- 0
		309- 0- 6

The amount ~~should not have been included~~ is not admissible in assessing the grant-in-aid ~~admissible.~~ The amount over paid may kindly be

DCFP—35Audit—(G-58)—13-5-29—25,000.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.
Inspector's explanation.		Office of the Resident in Mysore, Bangalore 19/3 Feby. 1936.
The items referred to are correctly classified as "Ordinary repairs and up keep" which is presumed to include replacements and minor improvements to premises. But even if the amount had been partially disallowed, the grant paid to the school would not have been affected since the grant paid (Rs.10500/-) was considerably less than the grant earned (Rs.10800/-).		Item 1. In the circumstances explained by the Inspector of Schools it is not necessary to effect the recovery.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	-2- recovered and the fact of recovery intimated to this office.	
II	Resident's sanction No. 402/35 dated 20-3-1935 and No. 402/35 dated 20-3-1935 to the payment of Rs. 15,222 and Rs. 33,566 respectively to the President, Municipal Commission, Civil and Military Station, Bangalore. --- The above sums have been authorised to be paid out of the total allotment of Rs. 49,400/- in the budget for the year 1934-35. The sanction is based on a letter of the Inspector of Schools, Coorg and Bangalore enclosing a statement of the actual expenditure incurred for 9 months of the year and the probable expenditure for the remaining 3 months of the current year stated to have been received from the President, Municipal Commission. It may please be stated if any action is taken to verify that there has been no overpayment of the grant due to xix the actual expenditure in the last 3 months being less than the probable figure on which the grant is based.	With the statement of actual expenditure for nine months and the anticipated expenditure for the remaining three months of the year, a statement is received from the President, Municipal Commission showing the actual expenditure incurred on the schools during the previous year. The difference, if any, between these actuals and the grant paid in the previous year is adjusted when the grant for the current year is paid. (Vide paragraph 4 of this office letter No.920/46-74 dated the 13th March 1935 to the Secretary to the Resident).

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.
		Item II. The actual expenditure for the previous year is verified when the grant for the succeeding year is sanctioned; and any adjustment that may be necessary is made on this basis.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	-3-	
III.	Resident's Proceedings No. F. 486-34/R.O.II dated 15-12-34 sanctioning a sum of Rs. 50,000 being the grant-in-aid for public health purposes 34- 35.	

	The annual certificate of audit by the Municipal auditor for the year 1934- 35 specifying the amount of unspent balance at the end of the year 1934- 35 is still awaited. The certificate when received may be sent to Audit Office for reference.	III. Does not refer to Educational Grants.
IV.	Teaching grant of Rs.3,289/- to St. John's Middle School under Art. 37 of the Code of regulations for European Schools in the Civil and Military Station of Bangalore.	IV. The figure Rs.2492/- is arrived at by deducting the income from the admissible expenditure. Article 38(b) of the Code of Regulations for European Schools.) It does not represent the net cost of running the school. The difference between the opening and the closing balance (given in the financial statement) represents the net resultof the year's transaction. In the year ending March 1934 these figures show a profit of Rs.296-2-6. But this cannot be interpreted as evidence that the school is worked 'for profit'. This is in fact one of the poorest schools, which contrives with much difficulty, by money raised by concerts and given or loaned by St. John's Church, to maintain its financial equilibrium with fair success. I would point out that in the previous year there was a loss on the year's working of Rs.636-3-7. This school has increased in strength and in efficiency during the past two or three years in a most satisfactory way and the larger grants that the school now earns enables the
	-----	
	Under Article 37 of the Grant-in-aid Code ordinary grant amounting to Rs. 3,289/- was sanctioned by the Hon'ble the Resident in Mysore in his Proceedings No. F. 1168-34/R.O.II dated 26-1-1935 based on the ordinary attendance of scholars during the calendar year 1933. The income and expenditure of the school for the year 1933-34 were as follows:-	

management

Superintending Engineer's remarks and orders.	Accounntant-General's final remarks.	Local Gover
		Item III. **The certificate has been received and sent to the Accountant General.**
		Item IV. **The difference of Rs.797/- in this case does not constitute 'profit' within the meaning of Article 7(h) of the Code.**

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	-4-	
	Income apart from Government grants. Admissible Expenditure. Difference between income and expenditure	
	Rs. 6,719 9,211 2,492.	
	The total grant given is in excess of the ordinary admissible expenditure of the school by Rs. 797/- . Please state whether the difference does not constitute "profit" within the meaning of Article 7 (h) of the Code of Regulations for European Schools.	management to give small increases in pay to the teachers and in other ways, to improve the condition of the school.
		Sd. F.F.C. Edmonds, Inspector of Schools, Coorg and Bangalore.
	Examiner, O. A. D. 22/IV/35	No.62/B/153/35 6 Jan. 1936.

DCFP—35Audit—(G-53)—13-5-29—25,000.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

DCFP—35Audit—(G-53)—13-5-29—25,000.

No. of item.	Replies by ~~Executive Engineer.~~	No. of item.	How disposed of.

Appendix to the Report on the ~~Accounts of~~ test check of sanctions to
Grants-in-aid (to educational institutions) in the Civil and Military Station,
Bangalore, 1935.

No. of item.	Remarks by Accountant General.
1..	Railway School, Bowringpet. Hon'ble the Resident's Proceedings No. F. 1168-34/ R. O. II. dated 26- 1- 1935. --- Railway School, Bowringpet Rs. 159 sanctioned under Article 29 of the Grant-in-aid Code for European Schools for 1934- 35. The above grant was given for the period 1-4-1934 to 31-3-1935. The school was however closed on 10-1-1935. Vide from the Dist. Engineer, Royapuram letter No. 1023 C. dated 8-2-1935 If the School was closed on 10-1-1935 it may be stated how the full grant sanctioned for the year 1934- 35 was admissi-
	A special grant of Rs. 25-11-6 half of Rs. 51- 7- 0 being the cost of an almirah was paid in October 1934 but the school was closed on 10-1-1935. The almirah has not served the full term and should have been utlised otherwise It may be stated why the amount paid by the Government should not be returned by the school
3.	Proceedings No. F. 1168/34/R.O.II dated 26-1-1935. --- Item 13 Bishop Cotton Girls High School Grant-in-aid Rs. 9,500/- under Article 39 of the Code - 1934- 35. --- In his letter No. 4298/3-24 dated 19-10-1934 to the Hon'ble the Resident the Inspector stated that under Article 37 and 38 the grant admissible was Rs. 8,622 and special recommendation was made to the grant of Rs. 9,500. The sum of Rs. 8,622 referred to was arrived at as follows:

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
	1. Although the school worked for 9 months only during 1934-35 the grant was based on the income and expenditure for 1933-34. It has moreover, been ascertained that the school received no grant in the first year of its existence-1917-18. It should also be pointed out that whereas the school 'earned' a grant of Rs.1543, only Rs.159/- was sanctioned for the year.		1. The grant of Rs.159 sanctioned may be accepted as admissible; for it is much less than the grant of Rs.1543/- actually earned by the School.
	2. The almirah has been transferred to another school under the same management and this has been approved by the Hon'ble the Resident in letter No.F.1302-35/R.O.II, dated the 27th November 1935, from the Secretary to the Resident to the Inspector of Schools.		2. The transfer of the almirah to the Railway School at Bangalore City has been sanctioned for [illegible] from this Residency No.F.1302-35/R.O.II, dated the 27th November 1935, a copy of which is enclosed.
	3. The item of Rs.2177-2-10 represents expenditure on items the cost of which is recoverable is represented on the receipt side by certain items such as the following (vide details attached to the financial statement):- Rs.159 (Piano Fund collected and paid into Piano Fund) Rs.750-4-1 - (Barton scholarship and interest paid into Scholarship Fund) and Rs.249-6-0 (books sold). The exact details will be submitted in a further report after the school reopens in January when the figures necessary will be available. This amount is approximately balanced each year by items under receipts. If it is disallowed, corresponding reduction would have to be made on the receipt side. Sd.F.F.C.Edmonds, Inspector of Schools, Coorg and Bangalore.		3. The question of recovery does not arise in this case as no excess grant has in actual fact been paid. for SECRETARY TO THE RESIDENT.

S. Y. 203 (Inner sheet).

No. of item.	Remarks by Accountant General.

-2-

Income ~~Rs.~~ Rs 18,005

Expenditure 26,627

8,622

The expenditure of Rs. 26,627 included a sum of Rs. 2,177-2-10 shown in the financial statement as expenditure Sundries - recoverable.

As the sum of Rs. 2,177-2-10 is not an item of final expenditure it should not have been taken for the purposes of calculating the grant . This should have been excluded in determining the grant admissible under Article 38 ~~(a)~~ (b). The excess grant paid may kindly be recovered and the fact intimated to this office.

Examiner, O. A. D.

22/7/35

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.

S No 3

12

Issue 3-12-35

Ans 12.12

No. 1106-35 R.O.I

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 12-12- 193 5.

A copy of the undermentioned paper(s) is forwarded to the

Inspector of Schools Coorg and Bangalore for favour of such remarks as he may wish to offer on the report of the A.G.

for information, ~~in continuation of~~ with reference to the correspondence ending with (his)

~~Memorandum~~
~~letter~~
~~endorsement~~ from

No. , dated the

By order, etc.,

~~Secretary~~
Asst. Secy. to the Resident in Mysore.

List of papers.

Audit report of the test check of sanctions to Grants-in-Aid to educational institutions in the ~~Civil~~ C. & M. Station of Bangalore 1935 together with Appendix thereon.

Encl. 6
S.N. 3

T.N.T.
2-12-35.

S.N. Bhoothalingam
Draft II

13

Ground 12-2-36

DEPARTMENT.

BRANCH.

Draft

File No.

Serial No.

Letter / Memorandum / Telegram

No. F 1106/36 Dated 19-2-1936

R.O II

Class for telegrams: Secrecy. / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.M.3
S.P.3.

To

The Accountant General, (Outside Audit Dept.), Madras.

Subject:- Report on the test check of sanctions to grants-in-aid to Educational Institutions in 1934-35.

Sir,

I am directed to refer to your letter No. O.A. 33 (c)-2/35-36 2421, dated the 25th Nov. 1935 and to return the report with replies.

I have etc.,

13/2

Secy. to the Resident.

Chi
20.1.36

T.N.T.
23-1-36.

S. S.
MGIPC—S1—1939(CPS) MFP—(M.1738)—19-2-35—50,000 Pds.

Too draft
Draft
SN 7

1/4

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued 19/2

Letter / Memorandum / Telegram

Draft

Class for telegrams

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F/1186/37 Dated 19-2-1936

R.O.II

To be issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

Issued on

To

To be copied in the last col. of the A.G's objection statement

REPORT.

Item 1.

In the circumstances explained ~~stated~~ by the Inspector of Schools it is not necessary to effect the recovery.

Item 11.

~~Steps are~~ ~~taken to verify~~ The actual expenditure for the previous year is verified when the grant for the succeeding year is sanctioned; and any adjustment that may be necessary is made on this basis.

This is dealt with separately.

Item 111.

The certificate ~~referred to~~ has ~~since~~ been received and sent to the A.G.

Item 1V.

The difference of Rs. 797 in this case does not constitute 'profit within the meaning of Article 7 (h) of the Code.

APPENDIX.

pub up

S. 5.
MGIPC—S1—1989(CPS) MFP—(M-1738)—19-2-35—50,000 Pds.

15

APPENDIX.

1. The grant of Rs. 159 sanctioned may be ~~admitted~~ accepted as admissible; for it is much less than the grant of Rs 1543 actually earned by the School.

2. The transfer of the almirah to the Ry. School at Bangalore City has been sanctioned in memorandum from this Residency No. F.1302-35/R.O.11., dated the 27th Nov. 1935, a copy of which is enclosed.

3. The question of recovery does not arise in this case as no excess grant has in actual fact been paid.

Sd/- 12/2

Secy. to the Resdt.

Copy to the Inspector of Schools,

S.R. 2
C P 2
F. 1302-35

20.1.36

T.N.T.
23-1-36.

R.K.H
2-1-36

2.N.8

16

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 328/B/153/35 dated and short title*

Rec'd.

Reg'd.

Enclosures

Spare copies

All communications to be addressed to the official address and not by name.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
31 JAN. 36
Regd No. 1128
File No. ..... From

Dated 30 JA.. 1936 193 .

F.F.C. Edmonds, Esq., M.A., B.Sc.,

Inspector of Schools, Coorg & Bangalore,

Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

Sir,

1106/35

Subject:- Audit of Grants-in-Aid. Report on the test check.

In continuation of my No. 62/B/153/35, dated 6-1-1936 and with reference to my reply to para 3 of the appendix to the report on the test check of sanctions to Grant-in-Aid, I have the honour to state that the amount of Rs.2177-2-10 referred to therein together with the sum of Rs. 129-2-0 (cooking class recoverables) is offset by the following items under receipts and is therefore properly admitted as expenditure in calculating the grant payable to the school.-

*	Piano fund.	Rs.	159	0	0
	Barton scholarship.		750	4	1
	Books etc..		249	5	0
	Balance included under fees..		1147	11	9
	Total.		2306	4	10

I have the honour to be,
Sir,
Your most obedient servant,

F.F.C. Edmonds

Inspector of schools,
Coorg & Bangalore.

S.N.7

issued 28-2-36

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 26 – 2 – 1936.

Rys. No. F. 1106-35 R.O.II

A copy of the undermentioned paper(s) is forwarded to the

Accountant-General (Outside Audit Dept), Madras

~~for information~~, in continuation of ~~with reference to~~ ~~the correspondence ending with (his)~~

~~Memorandum~~ / letter / ~~endorsement~~ from this Residency No. F. 1106-35/R.O.II, dated the 19th Feby. 1936.

S.N.6 C.P.13

~~No.~~ _____, ~~dated the~~

By order, etc.,

~~Secretary~~ / Asst. Secy. to the Resident in Mysor

List of papers.

S.N.8 Letter from the Inspector of Schools Coorg and Bangalore No. 328/B/153/35, dated the 30th Jany. 1936.

27.2.36

T.N.T. 27-2-36.

18

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
(O. A. D.),

Fort St. George, 14th of March *193* 6

R.K.N 11-3-36

No. O.A.33(c)-2/3032/1935-36.

Enclosures one

Subject:--Further remarks on the replies to the report on the audit of sanctions to grants-in-aid to educational institutions -Civil & Military Station - Bangalore.

- - - - - -

Refce:--Letter No.F.1106-35/R.O.II dated the 19th February 1936 from the Secretary to the Hon'ble the Resident in Mysore.

---

1 Report

Para.I The reply has been accepted. It, however, seems desirable to lay down clearly the items of expenditure which may be treated as "ordinary repairs and up-keep." An extract from paragraph 17 of the Proceedings of the Director of Public Instruction, Madras, No.C.104-D/34 dated the 20th February 1934 in which such instructions have been issued is enclosed for information with a request that if there is no objection, similar instructions may be issued for the guidance of local educational authorities.

2 Appendix

Paragraph 3:--A copy of the income and expenditure account on which the grant was based may kindly be forwarded for reference.

EXAMINER, O.A.D.

To

The Secretary
to the Hon'ble the Resident in Mysore, Bangalore.

S.R.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
2873

19

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 14th of March 1936.

No.

Enclosures.

Extract of paragraph 17 of the Proceedings of the Director of Public Instruction, Madras, No.C.104-D/34 dated 20th February 1934.

17. Ordinary repairs and upkeep:--No claim on account of the cost of repairs done to rented buildings master's quarters, hostels and boarding homes will be admitted. Full details should be furnished in respect of expenditure under each item of repairs and upkeep. Structural alterations, improvements to buildings and all repairs which are of a nature of enhancing the capital cost should be excluded. Mere enumeration of the building materials bought and the cost thereof without explaining the purpose for which they were bought will not be enough. If there is any doubt whether the expenditure is on ordinary repair or upkeep or on improvements the claim will be disallowed however small the amount under this item may be. Repairs done to school furniture should be given in a separate statement and should not be included along with repairs to building. Necessity for the repairs should be clearly stated. The following are the maximum rates of expenditure that will generally be admitted under this item.

	Madras and other costly mufassal places such as Madura and Trichinopoly.	Other Localities.
	Rs.	Rs.
Second grade colleges	1,000	750.
High Schools	750	450
Middle Schools.	450	250

Claims in excess of these rates will be disallowed unless previous permission of the Director has been

obtained

obtained to admit a higher expenditure. Expenditure under this item should be claimed in a statement given in Annexure V.

(TRUE COPY).

M A N A G E R,
Accountant General's Office, Madras.

S N 11

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. F.1106-36
R.O.II

120

FROM

Major C. G. N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Inspector of Schools,

Coorg and Bangalore.

Dated Bangalore, 7/8 April 1936.

Report on the test check of sanctions to grants-in-aid to Educational Institutions in 1934-35.

SIR,

S.N.7 / C.P.14 (P)

S.N.10 / C.P.18 (P)

S.N.2 / C.P.7 (K)

With reference to endorsement from this office No.1106/35/R.O.II, dated the 19th February 1936, I am directed to forward a copy of memorandum from the Examiner, Outside Audit Department, Office of the Accountant General, Madras No.O.A. 33(c)-2/3032/1935-36, dated the 14th March 1936, with enclosure and to enquire whether there is any objection to the adoption of the Instructions issued in Madras for Bangalore. In this connection I am to invite attention to the Proceedings of the Hon'ble the Resident No.F.324-36/R.O.II, dated the 4th March 1936.

I have the honour to be,

Sir,

Your most obedient servant,

o/c

for SECRETARY TO THE RESIDENT.

BJ

SN-12

21

issued 9/4

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams | Ordinary | Express | Urgent* | Priority | Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. J.1106-36 Ro.II Dated 8th April 1936

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading:	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N.10

J 1168/34

To

The A.G., Madras

(O.A.Department)

Subject:- Reports on the test check of sanctions to grants-in-Aid to Educational Institutions in 1934-35.

Reference para. 2 of memo from the ~~Manager~~ Examiner A.A.D. No. O.A.33(c)-2/3032/1935-36, dated the 14th March 1936.

A copy of the accounts of the Bishop Cotton Girls' recorded in this office is enclosed.

27/3

Asstt. Secy. to the Resdt

Copy forwarded to the Inspector of Schools Coorg and Bangalore.

26.3.36

T.N.T.

26-3-36.

S. 5.

MGIPC—S1—158(Gen.)MFP—(M-1983)—3-5-34—50,000 Pads.

J 2812 Complete P.U. 4/

SN.13

22

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 1314/B1/53/36 dated and short title*	*Rec'd*	*Enclosures*	All communications to be addressed to the official address and not by name.
	Reg'd	*Spare copies*	

Dated 1 Apr 1936

From

M.S.H. Thompson, Esq., B.A., I.E.S.,

Ag. Inspector of Schools, Coorg & Bangalore,

Bangalore.

To

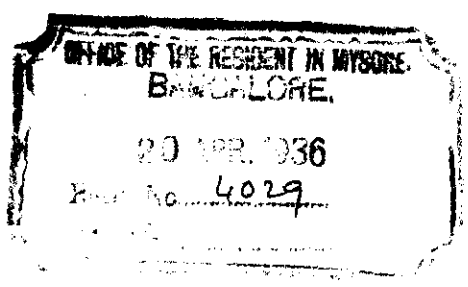
The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

Sir,

SN.11
C.B.20 (P)
1106-35

With reference to your letter No. F.1106-35/R.O.II, dated 7-4-1936, I have the honour to state that I have no objection to the adoption in Bangalore of the instructions issued in Madras regarding the items of expenditure which may be treated as 'Ordinary repairs and upkeep'.



I have the honour to be,

Sir,

Your most obedient servant,

M.S.H. Thompson
18/4

Ag. Inspector of Schools,
Coorg & Bangalore.

S N 14

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

No. F.1106-35 / R.O.II — Dated Bangalore, the 2nd February 1937.

Read:-

Memorandum from the Examiner, Outside Audit Department, Office of the Accountant General, Madras, No.OA.33(c)-2/30-32/1935-36, dated the 14th March 1936.

Letter from the Inspector of Schools, Coorg and Bangalore, No.1314/B/153/36, dated the 18th April 1936.

O R D E R.

The Hon'ble the Resident is pleased to issue the following instructions regarding items of expenditure which may be taken to fall within the scope of "ordinary repairs and upkeep" in the Colleges and Schools in the Civil and Military Station of Bangalore.

Ordinary repairs and upkeep.

No claim on account of the cost of repairs done to rented buildings, masters' quarters, hostels or boarding-houses will be admitted. Full details should be furnished in respect of expenditure under each item of repairs and upkeep. Structural alterations improvements to buildings, and all repairs which are of a nature of enhancing the capital cost should be excluded. If there is any doubt whether the expenditure is on ordinary repair or upkeep or on improvement, the claim will be disallowed, however small the amount under this item may be. Repairs to school furniture should be given in a separate statement and should not be included with repairs to buildings; and the necessity for all repairs should be clearly explained.

for SECRETARY TO THE RESIDENT.

Copy to -
The Inspector of Schools, Coorg and Bangalore.
The Accountant General, Madras.

AS.